

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF WISCONSIN**

HEATHER ROMERO WELLER,

Petitioner,

v.

Case No.

UNITED STATES OF AMERICA,

Respondent.

PETITION TO QUASH SUMMONS

Pursuant to 26 U.S.C. § 7609(b)(2), the petitioner, Heather Romero Weller moves the Court to quash the summons issued to Kathy Madden for documents and records related to the 2005 divorce of petitioner.

PARTIES

- (1) The petitioner, Heather Romero Weller is an adult citizen of the State of Wisconsin who resides at N55 W21760 Adamdale Drive, Menomonee Falls, WI 53051.
- (2) Pursuant to Internal Revenue Service Form 2033, the United States of America is named as the respondent.

VENUE AND JURISDICTION

- (3) On September 11, 2014, the Internal Revenue Service, by agent Kip Ambrosius, the individual leading the audit, issued a third-party summons to Kathy Madden. A copy of the summons is attached hereto as Exhibit 1.

- (4) The summons was sent to Waukesha County Courthouse, Family Division, Room C-153, PO Box 1627, Waukesha, Wisconsin 53187. This address is located in the Eastern

District of Wisconsin. Therefore, the Court has jurisdiction to hear this petition under 26 U.S.C. 7609(h)(1).

OBJECTION TO ENFORCEMENT OF SUMMONS

(5) A court should quash a summons if the information sought is not relevant to a legitimate IRS investigation. *See 2121 Arlington Heights Corp. v. I.R.S.*, 109 F.3d 1221, 1224 (7th Cir. 1997). In this context, a finding of relevance requires that the court conclude "that the inspection of the desired records 'might throw light' upon the correctness of the taxpayer's return and liabilities." *U.S. v. Kis*, 658 F.2d 526, 537 (7th Cir. 1981) (citation omitted).

(6) The Internal Revenue Service is auditing tax returns filed by petitioner Heather Romero Weller for the tax years of 2010, 2011, and 2012. The summons requests a copy of the case file and specific records for the divorce Case No. 2005FA000461 concerning the petitioner filed and concluded in 2005.

(7) The petitioner objects to the summons because the information sought by the summons is not relevant in the determination of the correctness of the petitioner's tax returns in the years under audit.

WHEREFORE, petitioner requests that the Court issue an order quashing the summons issued to Kathy Madden and for such other and further relief as the Court may deem just and equitable.

Dated this 30th day of September, 2014.

s/ Neal S. Krokosky

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